App F IX 4

Previous References

1948-49
(ML)

File No 88-48
Serial Nos 82, 83

Later References

ML 93-50 (3-4)
ML 92-54 (11, 12)

p. 61(E)

GENERAL AND REVENUE SECRETARIAT

Serial Nos ~~825~~ Two

Part B for July '49

SUBJECT

Levy of octroi duty on tobacco coming into the limits of Sirsa Town

To
The D C, Thanesar &c
" Comptroller to Govt
" Addl. T M L C Sirsa

G O No L 85-7/D 4-7-49
Sanctions the proposal

954/L 1 3

Letter No A6 c 2289/42-43 Dt 7 8 44 from the Dc Tuticorin asst requesting [illegible] to the levy of cheroot at a uniform rate of Re 1/- per mound in all the municipalities in his District

1) On the Office memo No L 5795-805/ Dt 155-44 Dt 10 12 [illegible] the Dcs of Districts, the Commissioner; city of Bombay the Members, City Natl, Hyderabad were addressed for the levy of cheroot at a uniform rate of Re 1/- P mound of 960 lbs in the case of all the municipalities

2) The Dc Tuticorin asst states that does not have reasons for not accepting the suggestion of Govt in the matter of levying cheroot on tobacco at a uniform rate. The Sirkar of Cochin have fixed to levy only at the rate of 4 annas per mound of tobacco. The first of the municipalities in the District have agreed to the uniform rate of the levy of cheroot. Hence, the Dc recommends the levy of cheroot at a uniform rate of Re 1/- P in the case of all the municipalities in his District.

3) Pl move in accepting the [illegible] dated 10 12 42 and address Govt to compel the [illegible] to [illegible] at Re 1/- per [illegible]

Submitted: 4) A copy of Govt of India 10.12.42 is flagged to the linked file (Circle para 3 Supra)

6) As for the query in para (4) Supra, it is submitted that, after all, the duties of the Local bodies are those of an agent' in character whatever the matter which has to be carried out by the agent.

7) Section 81 of the A.P. Act, 1933, may also be invoked to justify the imposition or enhancement of the octroi duty on tobacco at an ad valorem rate of Re 1/- per maund in the municipalities of Kurnool & Sira

8) The rate fixed in the Schedule is Rs 4/- per maund

9) The order of fixation is that it might be levied at a single rate of Re one per maund. This is not consistent as compared with the Schedule rate

10) Hence the Director may be requested to advise the Municipalities of Sira & Kurnool to levy the octroi at the rate of Re 1/- per maund, for the date of enforcement, as has been done in the case of Gooty

11) Draft letter flagged

12) Draft letter submitted

Law Secy)

SECY LA / DEPT
3753
GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H
Date 20 10 44
No 3042

13) May be advised accordingly
Mudaliar 2.SG
Cus 17 10 44

14) SSG 20.10.44
Cus 20 10 44.

15) Typed 96 Words

2 L 4171 Dy 1-11 Cus 2 Dec Delhi Desp
forwards certain correspondence Fell & Certificate

OCT 44
GEN & CTT

Cus A
9/11

Letter No D&C 2289/42-43 dy 15-Oct from the Dy Com Delhi requesting Sanction to the levy of octroi at Re 1/- per md on all forms of tobacco brought into and limits of Simla & Cantt as in the case of other municipalities in Distt

16) The Dy Com states that Municipal Committee Cl have resolved to levy octroi on tobacco at the rate of Re 1/- per md

17) The Simla Municipal Cl is reported to be adamant & has refused not accept the suggestion to the levy of octroi at the rate of Re 1/- per md of tobacco imported into Cl limits. While, the Dy Com overrules the objections taken by the Simla Municipal Cl & recommends Sanction to the levy of octroi on all forms of imported tobacco at the rate of Re 1/- per md of 960 lbs in the municipal as well as Simla town Municipalities. This is in keeping with the rates existing in the other municipalities of the Province

Recommended
23/5

18 The point as to whether, although the Suva Municipal are not willing to levy the octroi on tobacco at Re 1/- per maund, the Govt may direct its levy at that rate requires to be examined from a legal aspect. The Law Officer will be requested to furnish opinion in the matter.

19 Yes generally

20

Subd.

22) With ref to para 18 supra - The question at issue is whether in view of the fact that the Suva Town Mun Bd are not willing to levy the octroi on tobacco at Re 1/- per maund, the Govt may direct its levy at that rate

23) Kind ref is invited to the D.C.'s Report Fg 'W', it is stated the Suva Town Mun Bd originally framed a resolution that octroi @ Re 1/- should be levied, on 8 3 46, that since the full council did not resolve the subject was brought up on subsequently (as detailed by the D.C.) and the Council have resolved several times that a rate of 4 annas per maund

may be levied They are not willing to levy the action as suggested by Govt

24) The point for consideration is whether Govt may direct imposition of the extent action under S 81 of the Town PI Act as suggested at para 7 supra

25) The power of Govt to require municipal council to impose taxes is subject to the following conditions — (vide S 81 Town PI & Act) —

(i) it must appear to Govt that the balance of municipal fund is insufficient to meet the expenditure incurred under

a) S 195 & S 197 — special provision in regard to works essentially Govt in case of emergency when the municipal council is to execute to protect the health & safety of the public

b) S 200 — duties in default of municipal council — in

26) Kind ref is invited to the proposal para-3- it is stated that it is necessary to improve the finances of the municipality in order to meet its commitments such as the maintenance of the Municipal High school and also Town improvement works (Details ref to w)

27) It is a question of fact whether the expenditure necessitating the levy of octroi duty at Rs 1/- is one which falls under section 195 or 197 or 200 or embodied in section 81 before Govt taking any action it is under these conditions Govt may by notification require the Council to impose the octroi under S 61 if no such tax is at the time imposed or to enhance any existing tax

28) In the present case the Sub-Committee Council has resolved to levy a tax at the rate of 4 annas per Bramhan that the formalities under S 61 & 62 of the Act are observed, Govt at appeal cannot direct, which is according meaning of the same to Rs 1/- sanction to such levy, under as claim 6-(1) of S 63 states that the modification if any should not involve an increase of the amount imposed

29) It appears, therefore that Govt may be had to S 81 of the Act provided the expenditure

Octroi Duty @ Rs 1/- to be levied on Sivakasi Town Municipality contemplated in one which comes under Sections 195, 197 and 200 of the Act Submitted with reference to para 18 supra Octroi Duty Sivakasi Town Municipality Act in the first instance

21/6/45

30) Govt have power the right to the Municipal Council to levy taxes (including octroi duties) under Sec 61 of the Act. The Procedure to be adopted, & the conditions have been laid down in Sec 62 of the Act Under Sec 63 Govt have the right to sanction, modify & impose conditions for the levy of the said Taxes But Sec 63(b)(i), as to the effect that where Govt-sanction modifying a Tax, "such modification shall not involve an increase of the amount to be imposed

31) In this case, the Municipality want to impose only the octroi, whereas the Govt-intend to impose Rs 1/- for

32) Govt have Govt-sanction to increase the Tax, unless the case comes under Sec 81 of the Act.

27) It is a question of fact whether the expenditure necessitating the levy of octroi duty at Rs/- is one which falls under section 195 or 197 or 200 as embodied in section 81 before Board taking any action it is under these conditions Board may by notification require the Council to impose the octroi under S 61 if no such tax is at the time imposed or to enhance any existing tax

28) In the present case the Sivaganga Municipal Council has resolved to levy a tax at the rate of 4 annas per Bramham that the formalities under S 61 & 62 of the Act are observed, Board at appeal, cannot direct, which is according sanction to such levy, under as claim 6. (1) of S 63 states that the modification if any should not involve an increase of the amount imposed

29) It appears, therefore that Board may be had to S 81 of the Act provided the expenditure

Octroi Duty @ Rs 1/- to be levied on Sira Town Municipality contemplated in one which comes under Sections 195, 197 and 200 of the Act Submitted with reference to para 18 supra Octroi Duty & the Town Municipalities Act in order to find out the mind of

11AM 21/6/65 21/6

30) Govt have power the right to the Municipal Council to levy Taxes (including Octroi duties) under Sec 61 of the Act. The Procedure to be adopted, the Council has been laid under Sec 62 of the Act Govt Sec 63 Govt has the right to sanction, modify & impose conditions for the levy of the said Taxes But Sec 63(b)(ii) is to the effect that Govt cannot modify a Tax, such modification should not involve an increase of the amount to be imposed.

31) In this case, the Municipality want to impose only the octroi, therefore the Govt is not to impose Rs 1/-

32) Govt has Govt cannot increase the Tax, unless it can come under Sec 81 of the Act.

Levy of octroi at the rate of Re 1/- in all the Municipalities in the Tumkur Dt is for the order

33) Legislative competence of the Act under Sec 81 of the Act

1964

Last reading) 3 3/6/65

'34) 30 6 65

Mr Sen 25 9 4c) 3 21/

35) from 9/7/65

36) (Reference para 33 supra)

Kind reference is invited to the paras, (Q 5–27) supra which gave an approach to the consideration of the point whether section 81 can govern the proposal to enhance the existing tax or levy fresh tax on articles coming into the Mb limits in spite of the opinion of the Mb Cl

37) Under section 81, whenever the Govt thinks that there is a necessity to improve the finances of the Mb Cl with a view to protect and improve the health and safety of the Town under ss 195 and 197 and whenever it is necessary to bind the Mb Cl (under section 200) to its duties (under commitment) Govt is empowered to take the opinion of the Mb Cl or member thereof or any inhabitant of the Town, whether there is any objection to the proposed imposition or enhancement of a tax (ie by calling for objections through notification) and the Govt can pass such orders in consideration of the objections if any as they deem fit

38) The Pdt of the Sira Town Mb Cl has reported in his letter dated 14 4 '65 addressed to the DC to the effect that there are several Town improvement works" to be undertaken

Levy of cess or duty at Re 1/- on tobacco comng into the Sira Town Municipality

understood that the HL CL has committed itself to the responsibility of the maintenance of the Municipal High School On view of these considerations the DC in para 3 in the Pre D urges, in support of the HL President, that there should be improvement in the financial position of the HL CL

39) From the administrative point of view law is in support of Govt to consider the recommendation of the DC to levy the tax at Re 1/- per maund of tobacco in the Sira Town Municipality as in other municipalities, but after formal notification

40) This seems to be a fit case for the study of Govt: whether such a local body cannot be carried away by vested interests In this case the HL CL is made to understand that there is a uniform rate of Re 1/- per maund of tobacco levied in the State and that this far below the schedule rate i.e Rs 4/- p m Moreover they are aware that their resources are not sufficient to cope with all the good work that they are sworn to undertake Nevertheless the HL CL has not agreed to the proposal On these circumstances, if the majority of the HL Council is adamantine in going against their selfish interests detriment to the furthering of the public good, discretion of Govt has to be wielded to overthrow the opinion of the HL CL which is strongly reported to be motivated and biased

Levy of octroi duty at Re 1/- on tobacco coming into the Sira Town - 7223/L

Subd. for orders
11/8/45

41) The proposal to levy octroi on tobacco at Re 1/- per md & 8 as per md (or at such other rate as may be prescribed in sch II of the Municipal Taxation Act 1945) in the Municipal Town of Sira as agreed to by the local Municipality & recommended by the Dy Commissioner may be approved

42) The question of levying the octroi at the same rate on the Sira Town limits for further examination in the light of the law points pointed out in paras 30 to 33 of the notes supra will be attended to after orders in respect of Municipal Town as at present

DSR dtd 18/8/45

43) A may be apptd

44) In regard to Sira Municipality, Whether the usual formalities have been observed in the proposed levy is to be made under Sec 81 of the Town Municipalities Act Except under special conditions, will be examined Municipality to 45) Govt we cannot compel a Municipality to levy a tax Minister for Agr) and the rate

ADDITIONAL SECRETARY No. 3 AUG 24 1945 1381

7223/L 11

Levy of octroi duty of Rs 1 per maund on tobacco Communicated to all Municipalities in Tirunkurdi

49) D ff fo 4/9 Urs

50) S w. a draft GO sanctioning A supra for f o. a
4/9/45

(With reference to paras 42, 44 + 45 the records will be retained for reference in connection therewith, if approved)

51) 1) Issue
2) Pl put up with letter to the D C Tirukkurdi for signature

Sldg.) To the DC Tirukkurdi
Comptr
L 2522-3 & 26 9 45
Sanctioning the Kunnagal Town Panchayat's proposal to levy octroi duty on tobacco at Re 1/- per maund

52) Subd w a draft letter to the D C
with reference to para (44 supra) + 51(2)
4/9 Urs
27 9 45
53) Signed
7/11 Urs

TYPING SECTION
5 SEP 1945

TYPING SECTION
9 NOV 1945

To The Dy Comm Tirukkurdi
No L 4918 & 10-12-45
Calls for some information.
Letter No A6 C 2289/42-43 & 18-12-45 from the Dy Comm. Tirukkurdi furnishing the information

54) It is reported that the Melchiraham, resolved to the effect that the revised rate cannot be adopted under the plea that the Commodity would divert the trade in other places & consequently the income under this

7223 of 44 ✓ 4440 L ✓ 6551 L

head would fall.

55) The information whether the usual formalities have been observed by the levy of octroi at a higher rate is to be made under Section 81 of the Ajmer Municipalities Act 1933 has not been furnished

Subject for orders with reference to Paras 42 to 44 supra

KKB 29/1

56) Pl enquire what the present income from the levy of octroi on tobacco is during the last three years whether the revenue & expenditure of the City during the same period?

Sd/- 29/1/46

57) Sd/- with a draft letter for approval

KKB 30/1

58) Sd/- 30/1/46

TYPING SECTION 31 JAN 1946 SECTT

To The Dy Comm'r Amritsar Dt

No L 7721 dt 31-1-46

Calls for some information

Letter No A6 c 2289/42-43 dt 12-3-46 from the Dy Comm'r, Amritsar Dt, furnishing the information called for

59) It is reported that no income has been realised by the Municipality during the last three years as duty on tobacco has been levied

60) The information in regard to the income & expenditure of the Municipality during the last 3 years has not been furnished

KKB 4/4

61) Sd/- with reference to para 56 supra

Serial No

62) Pl get information about the financial condition of the Orphanage for the last three years
Sd/-

63) Submitted with a draft letter for approval
Sd/-
5/4

64) Submitted
Sd/-

To The Dy Commr Tumkur Dt
No L 106 54 Dy 9-4-46
Calls for the income & expenditure of the Orphanage for the last three years

Sd/-
9/4

Letter No A6 C 2289/42-43 Dy 10-4-47 from the Dy Commr Tumkur Dt furnishing the income & expenditure of the Siratown Orphanage for the last 3 years

64 The income & expenditure of the Siratown Orphanage is as follows:

Year	Income	Expenditure
1943-44	Rs 24,835	Rs 20,000
1944-45	" 27,895	" 36,690
1945-46	" 37,573	" 32,259
1946-47	" 46,225	" 43,776

Submitted with reference to Para 62 supra
Sd/-
14/4

65) Submitted
Pl put up a detailed note after perusal of the case papers for orders
Sd/-

NOTE—Contn Sheet

Levy of octroi duty in Siva mlty 8444

File No of 194 | General and Revenue Secretariat

Serial No

66 All the municipalities of the state have been instructed by agreed to the proposal of the Govt to the levy of a uniform octroi duty at Re 1/- Per maund of 960 tolas of tobacco imported into the municipal limits of the said municipalities

67 But Siva Town mlt council is not agreeable to levy the duty at Re 1/- but have several times resolved to levy at only -/4/- as per maund. The President of the mlt council states that the resolution is based on the plea, that the levy of octroi at Re 1/- Per maund may result in the diversion of the business outside the mlt limits and that consequently the mlty would be deprived of its legitimate revenue under this head

68 The D C furnishes that plea put forth is not reasonable, as the mlt council appear to have some vested interest. As it is necessary to improve the finances of the Town mlty in order to meet its commitments such as the maintenance of the mlt High School, the D C requests sanction of Govt to levy a uniform rate of Re 1/- on all tobacco imported into the mlt limits of the Siva Town, against the resolution of the mlt council to levy only at annas four per maund

69 Except under special conditions Govt cannot compel a municipality to levy octroi at a higher rate than that fixed as resolved by the mlt council

70 The case was examined from a legal aspect

71) The law Section opined, as per law govt cannot move the case, unless the case comes under Section 81 of the Town milk Act

72) It is for orders whether the case be disposed of under sect. 81 of the Act

(8) 29/4

73) Phoning up L. 29/July

74) Please obtain a copy of the octroi bye-laws of Sion Tumkur into enquiries about the Budgetary position of the TMC accruing for the yearly up to 1977 hrs

TYPING SECTION 16 JULY 947 SECTION

75) Submitted with a draft for approval 14/7 BDS

76) Answered 1577 hrs

To
The D C Tumkur Dist
No L 1661/287-47
Calls for a copy of the existing octroi bye-laws

Sec A 1/8

From
The Dy Commr, Tumkur Dist
No A-6 C 2289/42-43 Dt 16 10 47

Forwards an abstract of the Budget for 47-48 and a copy of the octroi bye-laws

77) It is seen from the abstract figures of the Budget (Flag "U") that the income is below the expenditure the Resources of the Municipality require to be improved

78) But the courses prescribed for enforcing

16 Subd/L Variation

Sec 81 of the M T & A do not seem to the present case, as no amount is due to be paid by the Municipal Council on works yet executed by the Dc or the Govt on the solicitation of the townspeople as contemplated in Secs 195 and 197 of the Act

79) The Suggestion for a uniform levy of octroi at the Re 1/- per md of 960 lbs on all Municipalities was to empower their finances and if the Municipal Council is opposed to it and could somehow manage the affairs without this additional income it may not be possible to impose the ~~enhanced~~ decision of Govt on the rate of levy for such enhanced levy However in the event of the Municipal Council failing to provide for any necessary works being executed, the Dc or Govt may get it done at the expense of the Municipality and if funds are inadequate to meet such cost, the levy of any such tax under Sec 81 of the Act may be considered

80) The Draft Bye-laws sent by the Dc flag "G" also put up.

For orders

~~Rejected existing reported, etc~~
Re 6/4/(47) Pr 7-11-47 ~~with note to direct the~~

81) The question relates to the levy of octroi on tobacco imported into the Limits from Mills at Rupee

one per annum as it is in force
in the other Mills in the District

(22) The Sirkar Jamindel proposes to levy a duty of four annas per annum in the pound upon the incomes which be derived above the Nil limit fixed but Nil should be deprived of legitimate revenue

23) It is however seen that this appreciation is unfounded - as the charge of Re one per annum in all the other Mills in the District would rather be that of the rate is fixed at four annas in this case; the trade would be diverted from the other Mills where the rate is Re 1 per annum would be high dis-

(24) Further it is seen that according to the Sirkar Jamindel all should fall in line with the Mills

25) The Budget of the Mill for 1940-41 the receipts are

less from the expenditure the MCA
requires money for removing to MC type
filters and also for providing adequate
which the first one involving separately a
pumping station pump a borehole Boosting
the MCA water also, in addition to
payment of dearness allowance, have to
should be the expense accruing the increase
in the salaries salaries of the establishment
and also to meet the payments instalment of the loan
for the right of the above funds, also
D.C. Turkana district might be requested to
advise the Finance Council to
improve its financial condition by
levying the duty on
petroleum products. The MCA has also agreed accordingly
for order.

21/11/67

I agree with the
above views of approved
action will be taken accordingly

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No. 780
Date 29 11 67

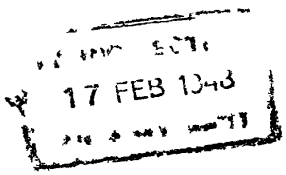
Minister

Appreciate
letter
27/11/67

2157/ors. √97/ml

89) Draft Letter to the D C, Trichur Dt is put up for approvals

Issue
16/2/48



To
The D e Trichur Dt.
No L 13963 A/26 2 48

Directed, that the Municipal Council may be advised to remove the 'Ulli' Leaves and Cavy cutting as tobacco at Re 1/ per Md of comprised tobacco

See A 26 2 48

From
The Deputy Commissioner Trichur
Lr Letter No Ab C 1699/48-us dated 29th June '48, forwards the file & records in the subject sent by the Pt Sivaraman Mfg

90) The D e Trichur Lr states that the Ml Council is divided in its opinion about the levy of octroi on tobacco at Re 1/ per maund 10 are not in favour of the levy of octroi at Re 1/ per Maund, 6 Councillors are

Levy of octri duty at a uniform
rate of Rs 1/- per maund of tobacco
into the limits of Silm Town Mly 2152/97/ml

in favour of the levy of octri at
As-/8/- per maund (annas Eight)
and one councillor is in favour
of the present proposed levy at
Rs 1/-

a) As the council consists of
mostly ~~the~~ of tobacco merchants ~~who~~
~~they~~ who are interested in the trade
it is natural that they vote against
the present levy of octri at Rs-1/-

2) The A-C quotes the analogy
of the levy of octri on Tobacco in
Kamrigad Town. The tobacco that
is brought into the limits of Silm
Town is mostly fit for Beedi manu-
facturing There is already an increase
in the rate of excise duty on tobacco
meant for beedi manufacturing
The ML council have agreed to
levy octroi on tobacco at As-/4/-
per maund But now the ML President
observes that the ML council will
agree for the levy at As-/8/- per maund

2157/ml
√97

Levy octroi duty at a uniform rate of Rs.1/- per maund of tobacco into the limits of Sira Town Mcty

93) The C.C hopes that a lot of income will be derived by the levy at Rs-/8/- by the Mcty, and there will be little hardship on both on the dealers of tobacco and the consumers

94) Under the circumstances explained by the C.C a rate of Rs-/8-/- per maund of tobacco is leviable in Sira Town Municipality We C.C also recommends sanction to the levy of octroi at Rs-/8/- per maund

95) Submitted for orders

Amp 5/7 96) As the entire question of the levy of octroi duty in Municipalities is under review by Govt now, this question may be over till a decision is taken in the matter

Pr 57 ct 97) But this question has been under correspondence & consideration for a long time Based on this grounds, Mr Babu's question may perhaps be accorded to levy octroi at

97/1 Eight annas per pound on tobacco in this Tariff is after all an enhanced duty on only one such Commodity but on a number of articles as in other cases further the Legislature regulating the import duty on this article on the level of the Indian duty for which purpose 86 Supra refers.

New Sec 5/7/48

98) In view of the enhanced duty on tobacco levied by the Govt of India, this further enhancement levied by the Municipalities will work as a great hardship. It will hit hard the local industries which provides employment to so many people. Obviously, the ~~[illegible]~~ levy of the Municipalities does appear to be a case on which Government should consider afresh

97/K

Besides its levy at this juncture is not desirable at all for the reasons mentioned in para 96 supra

99) The Councils will be informed that the levy of octroi as proposed on tobacco may be deferred for the present

Recommended
R. S. 8/

8
7/7

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 422/LSG
Date

100) The recommendation of the D C Trivandrum to ~~cancel~~ the levy octroi on Tobacco at annas 8 per mound is sanctioned

12/8/48

8/8/8

101) D/F to pl 14/8/48

102) Draft G.O. is put up for approval

103) The formalities necessary under Section 62 do not seem to have been observed

Approved
16/8

104) pl put up draft letter to the D.C. Trivandrum directing him to observe above formalities & reporting him to observe the prescribed formalities & to send up the

Same to put up for approval

97/L
9589/ml

105) Draft letter to the D.C Tumkur is put up for appnl. accordingly

Ay. T 24/8 25-8-48

106) Office note

To

The D.C Tumkur Dist

L 1884/R 28 8-48

Conveys ~~the~~ appnl of Govt to the levy and ~~instructions given~~

Calls for a further report

Sent A 30/8

From

The Dy Tumkur Dist

A6 c 699/47-48 Dt 16-6-48

Submits the final proposals for Ranchan

3-10) The Dy Tumkur Dist States that the prescribed formalities under Sec 4) and 6a of the T.M. Act were observed and the objections received in this behalf were discussed by the M.C. Som and it was resolved

Levy of octroi duty on tobacco coming into the limits of the Sirsa Town

97/ml 48 eng
√ 9589/ml
flag T

on 23-3-49 that the sanction of Govt may be obtained for the levy of octroi duty at 4½ per maund of tobacco coming into the limits of Sirsa Town

108) For orders with reference to para 104 Supra

Asp 28/6/49. 109) If draft G.O approving of the levy will be put up

For orders 110) Yes please 24/6/49

111) Submitted with a draft G.O for approval

Asp 27/6/49. For orders 112) The matter for levy has been pleased to approve of the above which form 100 Supra

27/6/49

To

The Dy Treasurer
n comptroller to Govt
n pdr Tehsildar Sirsa
L 85-7 fol 88-48-83
of 4-7-49

Secretary the foregoing

B
5/7/49

161-44-1

954/L

No M6 L 2289/42-43
Enc 1

Office of the Deputy Commissioner,
Tumkur, 7th Aug 44

To

C Narayanaswami Naidu, Esq , B.A ,B.L ,
Legal Remembrancer and
Secretary to Government of Mysore,
Law Department, Bangalore

Sir,

Levy of uniform rate of Octroi on tobacco

With reference to your letter No L 5795-905/41 155-41-5 dated 10th December 1942, on the above subject, I have the honor to forward in original the connected records together with copies of the resolutions of the Municipal Councils of Sira and Kunigal and to state as follows -

The President, Sira Town Municipal Council, states that all the Councillors are tobacco merchants and that the Taluk itself is a tobacco growing area and that in spite of his best efforts to induce them to take up the suggestion of Government and agree to the levy of octroi at a uniform rate of Re 1/- per maund, the Council have resolved at their meeting held on 30-4-44 to levy octroi at 0-4-0 per maund and their resolution is based on the plea, that the levy of octroi at Re 1/- per maund may result in the diversion of the business outside the Municipal limits and that consequently the Municipality would be deprived of its legitimate revenue under this head This plea does not appear to be tenable, the same being actuated by interested motives

No adequate reasons have been assigned by the Municipal Council, Kunigal for not accepting the suggestion of Government, to the levy of a uniform octroi duty at Re 1/- per maund As the other Town Municipalities of this District have agreed to the prpposal of the uniform levy, I request that orders of Government may be obtained for the levy of Octroi at a uniform rate of Re 1/- per maund in the case of all Municipalities

I have the honor to be,
Sir,
Your most obedient servant,

D MacDonald
Deputy Commissioner,
Tumkur District

7/8

L 4171 / Rvl 161-44-2
Dt 1-11-44

The Dy Commissioner Dehra

Sir,

With reference to your letter No A6 C 2289/4243 Dt 28.44 regarding the levy of octroi at a uniform rate of Re 1/- per maund of tobacco in the case of all the municipalities in your District, I am directed to state that the rate of octroi on tobacco fixed in the Schedule attached to the Punjab Municipalities Act, 1933, is Rs 4/- per maund but the order of Govt. that it may be levied in all the municipalities at a uniform rate of Re one per maund the rate cannot be considered to be excessive as compared with the above Schedule rate in this commodity. He pleas that the trade of would be diverted to other places cannot be accepted, especially when the rate of octroi levied is uniform in all the Municipalities

I am therefore, to request you to bring the above facts to the notice of the Municipal Committee of Sirsa & Kanungo and advise them to levy the octroi at the rate of Re 1/- per maund of tobacco, as the rate of uniform has been done in other districts.

The present rates of duties on tobacco in other countries in the District may be found in the enclosed

The Records accompany the report returned herewith

Thanks

Sec. L Govt, Ludhiana

MLL07-45-18

4

GEN & REV SEC 7223 3 MAY 1945

No A6 C 2289/42-43
Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 1st May 1945

To

The Secretary to Govt of Mysore,
Law Department, Bangalore

Re Levy of octroi at a uniform rate of Re 1/- per maund of tobacco as in the case of other Municipalities in the State

===

Sir,

With reference to your letter No L 4171/M1 161-44-2 dated 1-11-1944, on the above subject, I have the honor to state that the Presidents of Sira and Kunigal Town Municipalities were requested to place the question for re-consideration of their respective councils and send copies of resolutions thereof The President Town Municipal Council, Kunigal states that the council have resolved at their meeting held on 31st December 1944 that the uniform rate of Re 1/- per maund on tobacco imported into the town limits be levied and sanction obtained thereto

As regards the levy in question in Sira town Municipality the President states that though it was explained that the plea of certain Councillors that this enhanced rate of levy on this commodity would divert the trade to other places as groundless and unacceptable yet the council are adamant in adhering to their original resolution as they appear to have some vested interest

As the plea put forth is not reasonable and as it is necessary to improve the finances of this Town Municipality in order to meet its commitments such as the maintenance of the Municipal High School, I request that sanction of Government may be kindly obtained to the levy of a uniform rate of Re 1/- on all tobacco imported into the Municipal limits ~~by~~ of these towns as in the case of other Municipalities

The present rates of octroi on tobacco in the other

Town
other Municipalities of this District are as noted in the margin*

	Town Municipalities	Rate of levy
1	Tumkur	Re1/- per maund
2	Madhugiri	-do-
3	Chiknaikanahalli	-do-
4	Gubbi	-do-
5	Tiptur	-do-

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District,

AD 1/5

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 7223/L

General and Revenue Secretariat

( )

the 194

Date of issue 26/9/41

Signed by M S Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section Ml

File No 107-45

Serial No 19

Proceedings of the Government of His Highness the Maharaja of Mysore

(1) Letter no L 4171/Ml 161-44-2 dt 11 44 from the Secy, Govt to the D C Tumkur Dt directing that the Hd el of Sira & Kunigal to levy countervailing rate of Re 1/- as duty on tobacco imported into the respective limits

Read (2) Correspondence ending with letter No Ab C 2289/42-43 d 15 '45 from the D C Tumkur Dt requesting sanction among others to the proposal of the Kunigal Town Ml Cl to levy octroi duty at a uniform rate of Re 1/- per maund on tobacco imported into the Town limits

Order thereon—

Order No - 2522-3

The proposal of the Kunigal Town Ml Cl is sanctioned

for Addl Secy to Govt

4/9/45

PTO

Do Me D.C. Trunkey Dt

4 Copies to Govt

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

G R S App F G 3

4918 10-12-45

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d :-

Letter No L.4171/M1.161-44-2 dated 1st November 1944 from the Secretary to Government, Law Department, to the Deputy Commissioner, Tumkur District, directing that the Municipal Councils of Sira and Kunigal may be advised to levy octroi at a uniform rate of Re 1/- per md. as duty on tobacco imported into the municipal limits of the said municipalities.

2. Correspondence ending with letter No.A6 C 2289/42-43 dated 1st May 1945 from the Deputy Commissioner, Tumkur District, requesting sanction among others, to the proposal of the Kunigal Town Municipal Council to levy octroi at a uniform rate of Re 1/- per maund on tobacco imported into the limits of the Town Municipality

O R D E R No L 2522-3-M-107-45-19

DATED, BANGALORE, THE 16 SEPTEMBER 1945

The proposal of the Kunigal Town Municipal Council is sanctioned.

For Additional Secretary to Government

To

The Deputy Commissioner, Tumkur District,
with records
Comptroller to Government of Mysore

LVC.B.

WD 08.—GPB—40 000—14 11 40

higher rate as re-
commended by you
is to be made under
Section 81 of the Mysore
Town Municipalities
Act 1933

I have etc,

for

For Additional Secy to Govt.

IX 45

No A6 C 2289/42-43

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur the 18th Dec 45

To

J B MALLARADHYA, ESQ , M A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sir,

Re levy of octroi at a uniform rate of Re 1/- per maund on Tobacco imported into the limits of Sira Town Municipality
===

With reference to your letter No L 4918 dated 10-12-45 on the above subject, I have the honour to state that as desired in your letter No L 3795-805/M1 135-41-5 dated 10-12-48 the Presidents of Tumkur Municipal Councils were advised to adopt the revised rate of Re 1/- per pound and to revise these byelawa suitably in this behalf as it was a measure, for removing inequalities of local taxation on tobacco in accordance with the recommendations of the tobacco committee of the Imperial Council of Agricultural Research, New Delhi

All the councils except, Sira have adopted the revised rate amending their byelaws thereby The Municipal Council, Sira has resolved that the revised rate cannot be adopted under the plea that the commodity would divert the trade in other places and consequently the income under this head would fall

It is against this resolution of the Council and also in view of your letter referred to above a recommendation was made to Government for sanctioning the levy at a uniform rate of Re 1/- per pound on this commodity so that the inequalities suggested by the Imperial Council of Agricultural Research, New Delhi, might by removed

I have the honour to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

PR

L 7721 (12)

To The Dy Comm Tumkur 31-1-46

Sir,

With reference to the Correspondence ending with your letter No Ab C 2289/42-43 Dy 18-12-45 re the levy of octroi duty at a uniform rate of Rs 1 per maund of tobacco, imported into the limits of the Sira Town Mcply, I am directed to request you to state what the income from the levy of octroi on tobacco in the Mcply during the last three years & the income & expenditure of the Mcply during the above period may also be furnished

Thanks etc

for Secy to Govt

Rev Dept

17

No A 6 C.2289/42-43 Office of the Deputy Commissioner,
Encls Tumkur District,
Tumkur dated 12th March 1946

SECR & REV SECTT 20 MAR 1946 6551 BRANCH

3094 16/3 13

From

MIR SAFDAR HUSSAIN ESQ B A
DEPUTY COMMISSIONER TUMKUR DISTRICT
TUMKUR

J B Mallaradhya, Esq , M A ,
Secretary to the Govt of Mysore,
Bangalore.

Sir,

Re levy of octroi duty at a uniform rate of Re 1/- per maund of tobacco imported into the limits of Sira Town Municipality

---

With reference to your letter No L 7721 dated 31-1-1946 calling for information about the income derived from the levy of octroi duty on tobacco during the last three years in Sira Town Municipality, I have the honor to forward, herewith, the letter dated 18-2-1946 in original received from the President of Sira Municipal Council and to state that no income has been realised by the Sira Municipality under this head during the last three years as duty on tobacco has not been levied and the average income and expenditure of this Municipality during the last three years is reported to be Rs 20,000/-

This is a reply to d S & G Br letter & will be transferred to Revt Br

Pg 14-3 Asst Secy to Govt MC

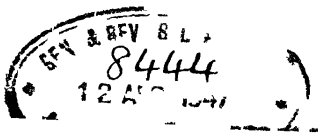
AD 12/3

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

17

No A6 C 2289/42-43



From

The President
Town Municipal Council
Sirsa

To The Deputy-Commissioner
Jind
Jind

No H.G 107 43-44
Date 18/2/46

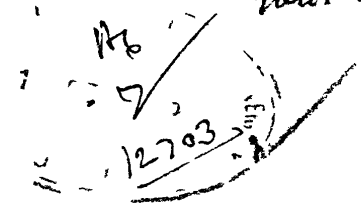
Sir,

With reference to your kind-memo no A-6 2289/42-43 dated 13-2-46 directing to furnish certain particulars re the levy of octroi duty at a uniform rate of Re 1/- per maund of tobacco imported into the town limits of Sirsa, I beg to state that this Municipality realised nothing during the last three years as the duty has not been levied so far

15

The Average income, from other Sources and Expenditure of this Municipality for the last three years is Rs 20000/-

I beg to remain
Sir,
your most obedient Servant
C. Kennedy
President 18/2/46



No A6 C 2289/42-43

GEN & REV & L
8444
12 A

To The Dy Commr, L 10654 (16) & 9 11 46
Tumkur Dt

Sir,

With reference to the Correspondence ending with your letter No A6 C 2289/42-43 dt 12-3-46 re the levy of Octroi duty at a uniform rate of Rupee one per maund of tobacco imported into the limits of the Sira Town Mcpl, I am directed to point that the information relating to the income and expenditure of the said Mcpl for the last three years called for in this office letter No L 7721 Dt 31-1-46 has not been furnished I am therefore to request you to furnish the info. said information very early

Thanking you

for Secy to Govt
Rev Deptt

REV & REV 8444 12 APR 1947 L & G BRANCH

No A6 C 2289/42-43

Enc

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 10th April 1947

From

Mir Safdar Hussain, Esq , B A ,
Deputy Commissioner,
Tumkur District, Tumkur

DEPUTY SECRETARY GOVERNMENT OF MYSORE No TO D 11/4

To H N Pallegar, Esq , M A ,LL B ,
Secretary to the Govt of Mysore,
Revenue Dept ; Bangalore

Subject - Re the levy of octroi duty at a uniform rate of rupee one for maund of tobacco imported into the limits of Sira Town Municipality

Sir,

With reference to your letter No L 10654 dated 9th April 1946 on the above subject, I have the honor to furnish below the income and expenditure of Sira Town Municipality for the last three years

	Income	Expenditure
1943-44	24,835- 4- 5	20,000- 5-6
1944-45	27,895-14-4	36,689-11-2
1945-46	37,573- 1- 5	32,259- 7-5

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 10/4

2157/mf
21 OCT 1947

No L 1661 18
AJ 28 7 47

To
The D C Dumbara Distt

Sir,

Subject:— Levy of octroi duty at a prescribed rate of import on tobacco imported into the limits of Siva Town mlty

With reference to correspondence ending with your letter No A6-CC2289/42-43 dated 10-4-47 on the above subject, I am directed to request you to forward a copy of the octroi bye laws now in force in the Siva Town mlty and also to intimate about the budgetary position of the mlty for the year 1947-48

I have etc,

for Chief Secy

2157/mf
21 OCT 1947
S C BRANCH

No A6 C.2289/42-43

Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 16th Oct 1947

From

REVENUE SECRETARY
No
Dec 20/10
GOVERNMENT OF MYSORE

Mir Sefdar Hussain, Esq , B A ,
Deputy Commissioner,
Tumkur District, Tumkur

To

Syed Abdul Aleem, Esq , B A ,
Secretary to the Govt of Mysore,
Revenue Dept , Bangalore

Subject -

Levy of octroi duty at a uniform rate of rupee one per maund of tobacco inported into the limits of Sira Town Municipality

==

Sir,

With reference to your letter No L 1661 dated 28-7-1947 on the above subject, I have the honor to forward herewith an extract from the sanctioned budget estimates of the Municipality for the year 1947-48 showing the budget position and copy of the bye-laws now in force in the Muncipality

The President states that the normal income of the Municipality is below the normal expenditure and the Municipal Council have in view many Town Improvement schemes such as water supply, drainage, extensions and electrification besides running a High School. Since 1944, and the expenditure is increasing every year The President adds that the proposed levy of octroi duty on tobacco as it is done in other Municipalities in the District, would solve the problem of financial instability of the Municipality,

I have the honor to be,
sir,
Your most obedient servant,

Mir Safdar Hussain
Deputy Commissioner,
Tumkur District.
16/10/47

AD. 16/10

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(~~Continuation sheet draft form~~)

No L 13963/A
26/2/48

To

The Dy Commr, Tumkur

Subject Levy of octroi duty at a uniform rate of Re 1/ per maund of tobacco exported outside the limits of Sira town only

Sir

With Reference to the Correspondence ending with your letter No A 6 e - 2289/42-43, dated 16 10 47 on the above subject, I am directed to state that according to the budget figures of the Sira town municipality for 47 48, the Receipts are less than the expenditure and there is need to improve the financial resources of the municipality as funds are

WD 08603—GPB—15 000—8-7 35

Required for maintaining the Municipal High School and also for providing adequate water supply for which the Govt are sanctioning separately a grant of Rs 5,000/ and also a loan of an equal amount to meet the Municipal share of the cost thereof. The Municipal Council, in addition to the payment of dearness allowance would have to shoulder the expenditure on account of the increase in the scale of salaries of the establishment, and also meet the payments of the instalments towards the discharge of the loan

In the light of all these considerations, the proposal of the Sira Town Municipal Council to levy octroi at only four annas per maund on tobacco originally on the ground that the treasury would forfeit the interest on the amount [any increased levy would result in the diversion of]

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

with consequent
Municipal limits and loss of
the legitimate Revenue from
that source is undesirable, as
the octroi rate charged is Re 1/-
per maund on all the other
Municipalities in the district
The argument would rather be
that if the rate of octroi
on that Commodity is fixed
at four annas in the Sira
Town Municipality, the trade
would be diverted to this place
from other Municipalities where
the Rate is Re 1/- per maund
and it would be unfair to
the other Municipalities for to
allow such an arrangement
to continue In the ~~event~~
light of the above circumstances
I think it necessary that
the Sira Town Municipality
should fall in line with the
other Municipalities in the district So far as
the policy of taxation is

Concerned

I am to Request you therefore
in the circumstances stated,
to advise the Sira Town Municipal
Council to impose the financial
Condition by levying duties
on tobacco at Re 1/- per maund
The Records accompany

I have &c

16/7/47

The Rev Secy

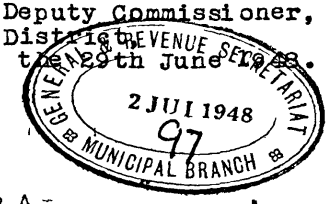
Mar 14/2

for 14.2.48

Ml 97 24

No A6-C. 1699/47-48.

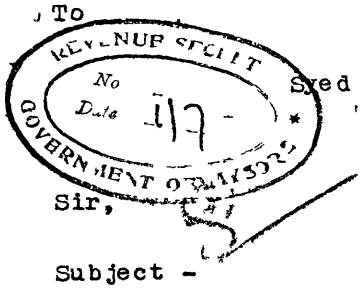
Office of the Deputy Commissioner,
Tumkur District.
Dated, Tumkur, the 29th June 1948.



From

K Thipperudriah, Esq , B A ,
Deputy Commissioner,
Tumkur District, Tumkur

To



Syed Abdul Aleem, Esq , B A ,
Secretary to Government of Mysore,
Revenue Department, Bangalore

Sir,

Subject -

Levy of octroi duty at a uniform rate of Rs 1/- per maund of to-bacco into the limits of Sira Town Municipality

---

With reference to your letter No L 13963 dated 26-2-48 on the above subject, I have the honour to - forward herewith the file of records ending with the letter No H C 107/43-44, dated 7-6-48, from the - President, Town Municipal Council, Sira and to state as follows -

According to the suggestions made in your letter under reference, the President, Municipal Council was again addressed in the matter. It is seen from the resolution dated 31-3-48 that the Council is divided in its opinion, ten Councillors opposing to the levy of the octroi at Rs 1/- per maund as suggested by the Government and 4 Councillors agreeing to the levy at eight annas per maund and that only one is in favour of levy at Rs 1/- per maund The President reports that ten councillors who are opposed to the proposals are themselves dealers in to-bacco and it is, therefore, natural to expect opposition from them. The Council had always consisted members who were themselves interested in to-bacco trade and hence, the proposal has

has not met with its consent and the matter has been allowed to drift for such a long time

Just as Tiptur and Kunigal are respectively Cocoanut and jaggery producing areas, Sira is the only tobacco producing area in the District No octroi is levied on cocoanut or copra in the limits of Tiptur Municipality The Kunigal Municipality is levying, for the past one year, octroi on jaggery and is already experiencing lot of difficulties Little or no Jaggery that comes into the Kunigal Town Municipal limits - mostly on shandy days is consumed by the residents of Kunigal Town, most of them producing jaggery for their own as well as for selling purposes Eversince the Kunigal Town Municipality began to levy octroi on Jaggery, the shandy has become very unpopular and most of the jaggery carts that were going into the Municipal limits are stopping outside the said limits and transacting business with outsiders who purchase jaggery for transport to other consuming centres Now that the shandy has become very unpopular, the Municipality is finding that toll-gate income and income from Octroi on other goods has fallen considerably far below the level of the pre-jaggery octroi days The Municipality is taking action to abolish octroi on jaggery In fact, when I visited the said Shandy recently, the Municipal councillors represented that the fall of income from the shandy and octroi on other goods had been causing serious anxiety and that they might be permitted not to levy octroi on jaggery in anticipation of orders of Government to that effect. I examined the matter in detail and was convinced that what the Municipal Councillors represented was true Accordingly, I permitted them not to levy octroi on jaggery in anticipation of orders of Government I

I have received proposals from the Municipality to that effect and will be recommending the same to - Government separately

What applies to Jaggery in the case of Kunigal Municipality applies equally to Sira Town Municipality in respect of to-bacco Little to-bacco is consumed in Sira Town , Mostof the to-bacco produced in Sira Taluk is brought to Sira Town for sale to Beedi Manufacturers of Sira Town and other places A Municipality has to levy octroi on the quantity of goods actually consumed in its limits It has to refund the recovered octroi amount on such of the remaining quantity as would be taken outside its limits afterwards But in actual practice, very few or no person claims refund for several obvious reasons

The to-bacco that is brought into the limits of Sira Town is mostly fit for Beedi Manufacturing Excise Duty on to-bacco meant for beedi manufacturing has been increased by Government

If a high rate of octroi duty is levied on to-bacco, I am afraid, our experiences will be the same as those of the Kunigal Town Municipality Most of the Councillors of Sira Municipality are to-bacco dealers and they have agreed for levy of octroi duty at as 0-4-0 per maund The present letter of the President indicates that a majority of the Councillors would certainly agree to a rate of 0-8-0 per maund, if they were to be assured that Government would accept the same I have also made local enquiries in the matter and satisfied myself about what the President has reported in his - present letter I, therefore, consider that the shandy

will

will not become unpopular, if a rate of 0-8-0 per maund is levied. Besides, the Municipality would derive lot of income, if a rate of 0-8-0 is sanctioned In fact, in actual working, the Municipality will be deriving more income than they would otherwise get, if a rate of Rs 1-0-0 is adopted, because the shandy will be as popular as ever, little to-bacco is consumed in the Municipal limits, many will not take for obvious reasons to claim refund of octroi duty on the to-bacco that would be re-transported to outside the Municipal Limits

In these circumstances, I recommend that a rate of 0-8-0 per maund may kindly be sanctioned immediately, as it would be most advantageous and for the best interests of the finances of the Municipality

I have the honour to be,
Sir,
Your most obedient Servant,

K Shivappa 29/6/48
Deputy Commissioner,
Tumkur District

Krl 3

MC 421 28 29

No. A6-C 1699/47-48 Office of the Deputy Commissioner,
Tumkur District.
Dated, Tumkur, the 9th July 1948.

To

Syed Abdul Aleem, Esq., B.A.,
Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

Subject:- Levy of octroi duty at a Uniform rate of Rs 1/- per maund of to-bacco into the limits of Sira Town Municipality

=====

2157

With reference to your reminder letter No L 86 dated 2-7-48, on the above subject, I have the honour to state that a reply with the records has been sent to you in this office letter of even number dated 29-6-48

I request that orders of Government may kindly be obtained at an early date

I have the honour to be,
Sir,
Your most obedient servant,
For Deputy Commissioner,
Absent from station,
Tumkur District

krl

submitted for personal —
the mamoola bearing D.O.
97/ml was submitted to the
Revenue on 15/7 & approval
orders thereon will be awaited — yet
177 mc

16/7

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 194

Signed by

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Section

File No

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no A.6 C 1699/48 dated 29th June '48, from the Deputy Commissioner, Tumkur Dist, recommending sanction to the levy of octroi duty on at Rs 0-8-0 per maund of tobacco brought with in the limits of Sira Town Mly

Order thereon —No

Order No

The recommendations

the D.C Tumkur Dist to levy octroi duty on all sorts of tobacco brought into the limits of Sira Town mfl. at annas Eight per maund is sanctioned

for Secy to Govt
Rev Dept

Ans
16/8

List of Enclosures

To

The D.C Tumkur dist
mfR

The comptroller to Govt

Copied by

Examined by

WD 04162—GPB—60 000—23-10-41

No L 1884/Tr
28/8/48

From

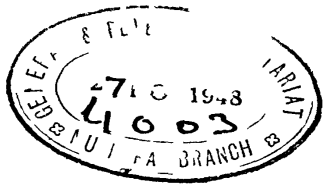
The A C Tumkur

Subj Levy of octroi duty on Coming Tobacco into the limits of Sira Town

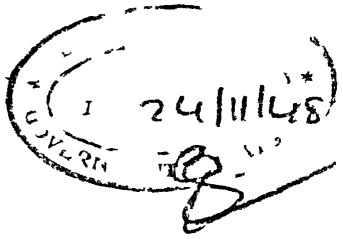
Sir, With reference to the Correspondence ending with your letter No A6 C 1699/47-48 of 29-6-48 on the above subject I am directed to ~~state that the Govt are pleased~~ convey the approval of the recommendation of the Deputy Commissioner Tumkur dated for the levy of octroi duty on Tobacco coming into the Sira Town Municipality at Annas Eight per maund. Further I am requested to observe the prescribed formalities prescribed under Sec 67 (b) (2) of the T M Act 1933 and to send up the final proposals to Govt for approval before the end of Oct 1948 the records accompanying.

for Rev Secretary

Asst
23/8 Pr 25-8-48



No.A6-C.1699/47-48 Office of the Deputy Commissioner,
Tumkur District,
Dated, Tumkur, the 19th November 1948



To

The Secretary to Government of Mysore,
Revenue Department, Bangalore

Sir,

Subject - Levy of octroi duty on to-bacco coming into the limits of Sira Town

---

With reference to your letter No L 4774, dated 5 11 1948, on the above subject, I write to state that the President, Town Municipal council, Sira, who was requested to submit final proposals after observing the formalities prescribed under Section 47 and 62 of ~~Tumkuru~~ Town Municipalities Act, 1933, has not so far replied He has again been reminded this day also to submit proposals early and on receipt of it, a final report will be sent to Government

Yours faithfully,
Deputy Commissioner,
Tumkur District

krl 2

Submitted for perusal

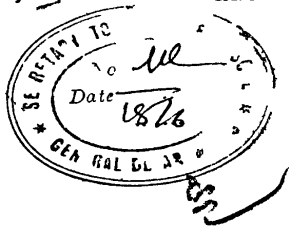
This will be placed in the main file and the final reply will be awaited

Mk. 88-48-82

No A 6 C.1699/47-48

Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 16th June 1949



From

The Deputy Commissioner,
Tumkur District, Tumkur

To

The Secretary to Govt of Mysore,
General Department, Bangalore

Subject - Levy of octroi duty on tobacco coming into the limits of the Sira Town

==00==

Sir,

Adverting to letter No L 1884 dated 28-8-1948 of the Secretary to Government Revenue Department, Bangalore, conveying the approval of Government for the levy of octroi duty on tobacco imported into the limits of Sira Town Municipality at 0-8-0 per maund and requesting to send the final proposals for approval of Government after observing the formalities required under Sections 47 and 62 of the Town Municipalities Act 1933, I have the honor to forward, herewith the entire file of records - received with letter No H C 61/48-49 dated 30-3-1949 received from the President, Town Municipal Council, Sira and to state that the objections from the Public were called for by the - President in his notification No H C 107/43-44 dated 3-1-1944 and the objections received against the levy of octroi duty were also discussed by the Municipal Council at their meeting held on 23-3-1949 They have resolved that sanction of Government may be obtained for the levy of octroi duty at 0-8-0 per maund of tobacco coming into the limits of Sira Town

I therefore request that approval of Government may kindly be obtained to the resolution of the Municipal Council

Yours faithfully,
Deputy Commissioner,
Tumkur District

Ad 16/6

16/6

G R S App F VI—G 2]

SUBJECT

4 Copies

Diary No of letter replied to

Section MK

File No 85-48

Serial No 83

General and Revenue Secretariat

( )

the *19*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 4 7- 1949

Read—

Correspondence ending with letter no Ab C 1699/48 dated 16-6-49 from the Deputy Commissioner Tumkur Dist, requesting sanction to the levy of Octroi duty at ~~Rs 8-2-~~ eight annas per maund of tobacco coming into the limits of Sira Town Municipality as resolved by the ~~Sira Town~~ Local Board on 23-3-49 and adding that the Objection petitions received in response to

Signed by Sn GR Rao

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

~~Order thereon No~~

the notification calling for
the same, were considered
by the Md C and the objections
overruled

Order no L 85-7/Ml 88-48-83
4/7/49

Sanctioned under section 61(b)(iv)
of the Thyolur Town Mlbis Act of 1933

Jr Lgl Secy to Govt
Amp
27/6/49

List of Enclosures

To
The Dt Tumkur ✓
" Comptroller ✓ to Govt
" pdr T Md C Sm

Copied by
Examined by

WD 03696—GPB—30 000 -2 2 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d -

Correspondence ending with letter No.A6.c.1699/47-48 dated 16th June 1949 from the Deputy Commissioner, Tumkur District, requesting sanction to the levy of octroi duty at eight annnas per maund of tobacco coming into the limits of Sira Town Municipality as resolved by the said Municipal Council on 23rd March 1949 and adding that the objection petitions received in response to the notification calling for the same, were considered by the Municipal Council and the objections over-ruled.

ORDER NO.L. 85 4 | TU 88 48-83

Dated, Bangalore, the 4-4 49

Sanctioned under Section 61(b)(iv) of the Mysore Town Municipalities Act of 1933.

For Secretary to Government,
Agr General Department.

To

The Deputy Commissioner, Tumkur District,
" Comptroller to Government.
" President, Town Municipal Council, Sira.